



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: PLATTEVILLE WATER & SEWER UTILITY

Principal Office: 75 NORTH BONSON STREET  
P.O. BOX 780  
PLATTEVILLE, WI 53818-0780

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>SEWER OPERATING SECTION</b>	
Sewer Operating Revenues & Expenses	S-01
Sewage Operating Revenues	S-02
High Strength Contributors	S-03
Other Operating Revenues (Sewer)	S-04
Sewer Operation & Maintenance Expenses	S-05
Taxes (Acct. 408 - Sewer)	S-06
Sewer Utility Plant in Service	S-07
Sewer Services	S-09
Sewer Mains	S-10
Sewer Operating Section Footnotes	S-11

---

**IDENTIFICATION AND OWNERSHIP**

---

**Exact Utility Name:** PLATTEVILLE WATER & SEWER UTILITY**Utility Address:** 75 NORTH BONSON STREET

P.O. BOX 780

PLATTEVILLE, WI 53818-0780

**When was utility organized?** 12/31/1897**Report any change in name:****Effective Date:****Utility Web Site:**

---

**Utility employee in charge of correspondence concerning this report:**

---

**Name:** MRS CYNTHIA J. MARTENS**Title:** UTILITY OFFICE MANAGER**Office Address:**

75 NORTH BONSON STREET

P.O. BOX 780

PLATTEVILLE, WI 53818-0780

**Telephone:** (608) 348 - 9741 EXT 204**Fax Number:** (608) 348 - 7812**E-mail Address:**

---

**Individual or firm, if other than utility employee, preparing this report:**

---

**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

---

**Are records of utility audited by individuals or firms, other than utility employee?** YES

---

**Individual or firm, if other than utility employee, auditing utility records:**

---

**Name:** JOHNSON, BLOCK & CO**Title:****Office Address:** JOHNSON, BLOCK & CO

229 HIGH ST

MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:****Date of most recent audit report:** 5/21/1997**Period covered by most recent audit:** 1-1-1996 - 12-31-1996

---

**IDENTIFICATION AND OWNERSHIP**

---

---

**Names and titles of utility management including manager or superintendent:**

---

**Name:** MR ALAN J. PROBST**Title:** CITY MANAGER**Office Address:**75 NORTH BONSON STREET  
P.O. BOX 780  
PLATTEVILLE, WI 53818-0780**Telephone:** (608) 348 - 9741 EXT 201**Fax Number:** (608) 348 - 7812**E-mail Address:** probsta@mwci.net

---

**Name:** MR HOWARD B. CROFOOT**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**75 NORTH BONSON STREET  
P.O. BOX 780  
PLATTEVILLE, WI 53818**Telephone:** (608) 348 - 9741 EXT 219**Fax Number:** (608) 348 - 4154**E-mail Address:** crofooth@mwci.net

---

**Name:** MR MICHAEL W. WILLIS**Title:** UTILITY SUPERINTENDENT**Office Address:**75 NORTH BONSON STREET  
P.O. BOX 780  
PLATTEVILLE, WI 53818**Telephone:** (608) 348 - 9741 EXT 222**Fax Number:** (608) 348 - 7812**E-mail Address:**

---

**Name of utility commission/committee:**    Platteville Water & Sewer Commission

---

**Names of members of utility commission/committee:**MR FRANK DUNN, PRESIDENT  
MR GEORGE HARTLEY  
MR KEN KILIAN, SECRETARY  
MR BOB LEUTH  
MR FRANK LOFY  
MRS EILEEN NICKELS  
MR ROBERT VOSBERG

---

**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 9/27/1983

---

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

---

---

## IDENTIFICATION AND OWNERSHIP

---

**Provide the following information regarding the provider(s) of contract services:**

---

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,018,182	1,982,818	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,107,672	1,073,722	<b>2</b>
Depreciation Expense (403)	459,338	444,486	<b>3</b>
Amortization Expense (404-407)	0		<b>4</b>
Taxes (408)	206,987	171,729	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,773,997</b>	<b>1,689,937</b>	
<b>Net Operating Income</b>	<b>244,185</b>	<b>292,881</b>	
Income from Utility Plant Leased to Others (412-413)	0		<b>6</b>
<b>Utility Operating Income</b>	<b>244,185</b>	<b>292,881</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		<b>7</b>
Income from Nonutility Operations (417)	0		<b>8</b>
Nonoperating Rental Income (418)	0		<b>9</b>
Interest and Dividend Income (419)	137,138	117,422	<b>10</b>
Miscellaneous Nonoperating Income (421)	0		<b>11</b>
<b>Total Other Income</b>	<b>137,138</b>	<b>117,422</b>	
<b>Total Income</b>	<b>381,323</b>	<b>410,303</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		<b>12</b>
Other Income Deductions (426)	0		<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>381,323</b>	<b>410,303</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	173,884	186,466	<b>14</b>
Amortization of Debt Discount and Expense (428)	13,452	13,702	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	56,235	27,212	<b>17</b>
Other Interest Expense (431)	0		<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>243,571</b>	<b>227,380</b>	
<b>Net Income</b>	<b>137,752</b>	<b>182,923</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	410,907	218,347	<b>20</b>
Balance Transferred from Income (433)	137,752	182,923	<b>21</b>
Miscellaneous Credits to Surplus (434)	0		<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	9,637	(9,637)	<b>23</b>
Appropriations of Surplus--Debit (436)	0		<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0		<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>539,022</b>	<b>410,907</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
Earned from Water Operating Account	21,432	5
Earned from Sewer Operating and Replacement Fund Accounts	115,706	6
<b>Total (Acct. 419):</b>	137,138	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
Audit Adjustment	9,637	11
<b>Total (Acct. 435)--Debit:</b>	9,637	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0		0		0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,067,355	0	950,827	0	<b>2,018,182</b>	<b>1</b>
Less: interdepartmental sales	140		376		<b>516</b>	<b>2</b>
Less: interdepartmental rents	3,600	0			<b>3,600</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	10,464				<b>10,464</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,053,151</b>	<b>0</b>	<b>950,451</b>	<b>0</b>	<b>2,003,602</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	242,284		<b>242,284</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses	301,060		<b>301,060</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	5,106		<b>5,106</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts	5,562		<b>5,562</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>554,012</b>	<b>0</b>	<b>554,012</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	18,309,266	17,839,994	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,337,823	4,911,726	2
<b>Net Utility Plant</b>	<b>12,971,443</b>	<b>12,928,268</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>12,971,443</b>	<b>12,928,268</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0		7
Other Investments (124)	13,756	(63,140)	8
Special Funds (125-128)	889,347	859,667	9
<b>Total Other Property and Investments</b>	<b>903,103</b>	<b>796,527</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	35,565	67,825	10
Special Deposits (132-134)	0		11
Working Funds (135)	325	325	12
Temporary Cash Investments (136)	1,725,824	1,589,156	13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	354,998	331,992	15
Other Accounts Receivable (143)	0		16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	29,804	28,583	18
Materials and Supplies (151-163)	33,400	33,834	19
Prepayments (165)	0		20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>2,179,916</b>	<b>2,051,715</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	70,517	83,970	24
Other Deferred Debits (182-186)	0	14,428	25
<b>Total Deferred Debits</b>	<b>70,517</b>	<b>98,398</b>	
<b>Total Assets and Other Debits</b>	<b>16,124,979</b>	<b>15,874,908</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,850,592	1,850,592	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	539,022	410,907	<b>28</b>
<b>Total Proprietary Capital</b>	<b>2,389,614</b>	<b>2,261,499</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	3,635,000	3,960,000	<b>29</b>
Advances from Municipality (223)	1,199,007	855,955	<b>30</b>
Other Long-Term Debt (224)	0		<b>31</b>
<b>Total Long-Term Debt</b>	<b>4,834,007</b>	<b>4,815,955</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>32</b>
Accounts Payable (232)	55,259	65,084	<b>33</b>
Payables to Municipality (233)	52,828	37,826	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	144,545	130,196	<b>36</b>
Interest Accrued (237)	90,604	101,247	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)		104	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>343,236</b>	<b>334,457</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	168,486	153,422	<b>44</b>
<b>Total Deferred Credits</b>	<b>168,486</b>	<b>153,422</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	8,389,636	8,309,575	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>16,124,979</b>	<b>15,874,908</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	7,012,220	11,248,287	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	48,759				<b>7</b>
<b>Total Utility Plant</b>	<b>7,060,979</b>	<b>11,248,287</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,441,669	3,896,154	0	0	<b>8</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					<b>9</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)					<b>10</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)					<b>11</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					<b>12</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)					<b>13</b>
<b>Total Accumulated Provision</b>	<b>1,441,669</b>	<b>3,896,154</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>5,619,310</b>	<b>7,352,133</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,304,223	3,607,503			<b>4,911,726</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	138,738	320,600			<b>459,338</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	9,328				<b>9,328</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>148,066</b>	<b>320,600</b>	<b>0</b>	<b>0</b>	<b>468,666</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	10,620	19,121			<b>29,741</b>	<b>15</b>
Cost of removal	0	3,500			<b>3,500</b>	<b>16</b>
Other debits (specify):						<b>17</b>
		9,328			<b>9,328</b>	<b>18</b>
<b>Total debits</b>	<b>10,620</b>	<b>31,949</b>	<b>0</b>	<b>0</b>	<b>42,569</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,441,669</b>	<b>3,896,154</b>	<b>0</b>	<b>0</b>	<b>5,337,823</b>	<b>20</b>
						<b>21</b>
						<b>22</b>



**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE				0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	23,373	22,131	2
Sewer utility (154)	10,027	11,703	3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
<b>Total Materials and Supplies</b>	<u><u>33,400</u></u>	<u><u>33,834</u></u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 Bond Issue	12,902	181	60,566	1
1996 General Obligation Promissory Note	550	181	9,951	2
<b>Total</b>			<b>70,517</b>	
<b>Unamortized premium on debt (251)</b>				
				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,850,592	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b><u>1,850,592</u></b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
MUNICIPAL REVENUE BONDS	08/01/1993	08/01/2005	4.00%	3,635,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>3,635,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>2</b>

**Net amount of bonds outstanding December 31:**    3,635,000

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1996 General Obligation Note	06/13/1996	12/01/2006	5.00%	784,507	<b>1</b>
1997 General Obligation Note -1	01/30/1997	01/30/2007	5.00%	280,000	<b>2</b>
1997 General Obligation Note -2	07/10/1997	07/10/2007	5.00%	125,000	<b>3</b>
1988 Public Lands Loan	03/15/1988	03/15/1998	8.00%	9,500	<b>4</b>
<b>Total for Account 223</b>				<b><u>1,199,007</u></b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	130,196	1
<b>Accruals:</b>		
Charged water department expense	179,980	2
Charged electric department expense		3
Charged sewer department expense	27,007	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>206,987</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	130,196	6
Social Security taxes	40,516	7
PSC Remainder Assessment	2,620	8
<b>Other (explain):</b>		
Audit Adjustment -Tax Equivalent for Prior Years	19,306	9
<b>Total payments and other debits</b>	<b>192,638</b>	
<b>Balance end of year</b>	<b>144,545</b>	



**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1993 Municipal Revenue Bond	74,708	173,884	179,300	69,292	1
<b>Subtotal</b>	<b>74,708</b>	<b>173,884</b>	<b>179,300</b>	<b>69,292</b>	
<b>Advances from Municipality (223)</b>					
1988 Public Lands Loan	903	688	1,140	451	2
1996 General Obligation Note	25,636	37,926	60,322	3,240	3
1997 General Obligation Note - 1	0	14,261	0	14,261	4
1997 General Obligation - 2	0	3,360	0	3,360	5
<b>Subtotal</b>	<b>26,539</b>	<b>56,235</b>	<b>61,462</b>	<b>21,312</b>	
<b>Other Long-Term Debt (224)</b>					
NONE				0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>101,247</b>	<b>230,119</b>	<b>240,762</b>	<b>90,604</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,205,669			6,103,906		8,309,575	1
<b>Add credits during year:</b>							
For Services	6,274			4,530		10,804	2
For Mains	29,765			39,492		69,257	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>2,241,708</b>	<b>0</b>	<b>0</b>	<b>6,147,928</b>	<b>0</b>	<b>8,389,636</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Water - Special Assessments	7,020	2
Sewer - Special Assessments	6,736	3
<b>Total (Acct. 124):</b>	<b>13,756</b>	
<b>Sinking Funds (125):</b>		
Redemption Fund Investment	216,875	4
<b>Total (Acct. 125):</b>	<b>216,875</b>	
<b>Depreciation Fund (126):</b>		
Depreciation Fund Investment	95,719	5
<b>Total (Acct. 126):</b>	<b>95,719</b>	
<b>Other Special Funds (128):</b>		
Debt Reserve Fund	576,753	6
<b>Total (Acct. 128):</b>	<b>576,753</b>	
<b>Interest Special Deposits (132):</b>		
NONE		7
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	117,355	10
Electric		11
Sewer (Regulated)	168,146	12
<b>Other (specify):</b>		
Deferred Assessments	61,075	13
Miscellaneous	8,422	14
<b>Total (Acct. 142):</b>	<b>354,998</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
<b>Other (specify):</b>		

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
NONE		17
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
Balance of 1997 Fire Protection	27,088	18
1997 Tax Roll	2,716	19
<b>Total (Acct. 145):</b>	<b>29,804</b>	
<b>Prepayments (165):</b>		
NONE		20
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		22
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		23
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		24
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		25
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
Balance of shared administrative costs for 1997	52,828	26
<b>Total (Acct. 233):</b>	<b>52,828</b>	
<b>Other Deferred Credits (253):</b>		
Water accrued vacation & sick leave - vested portion	71,673	27
Sewer accrued vacation & sick leave - vested portion	96,813	28
<b>Total (Acct. 253):</b>	<b>168,486</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	6,965,792	0	11,084,458	0	<b>18,050,250</b>	<b>1</b>
Materials and Supplies	22,752	0	10,865	0	<b>33,617</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,372,946	0	3,751,828	0	<b>5,124,774</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	2,223,688	0	6,125,917	0	<b>8,349,605</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,391,910</b>	<b>0</b>	<b>1,217,578</b>	<b>0</b>	<b>4,609,488</b>	
Net Operating Income	246,866	0	(2,681)	0	<b>244,185</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.28%</b>	<b>N/A</b>	<b>-0.22%</b>	<b>N/A</b>	<b>5.30%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,850,592	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	474,964	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>2,325,556</b>	
<b>Net Income</b>		
Net Income	137,752	5
<b>Percent Return on Proprietary Capital</b>	<b>5.92%</b>	

---

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

---

**1. Acquisitions.**

---

**2. Leaseholder changes.**

---

**3. Extensions of service.**

---

**4. Estimated changes in revenues due to rate changes.**

Step I Increase - Estimated annual increase of approximately \$150,000.00;  
Step II Increase - Estimated annual increase of approximately \$195,000.00.

---

**5. Obligations incurred or assumed, excluding commercial paper.**

---

**6. Formal proceedings with the Public Service Commission.**

On August 14, 1997, a telephonic hearing was held between the Public Service Commission and the Platteville Utility for the purpose of increasing sewer rates. The Utility was granted a two step increase with Step I taking effect September 1, 1997. Step II will be implemented once the phosphorous removal project has been completed and placed into service. The anticipated time of completion is late 1998.

---

**7. Any additional matters.**

---

---

## FINANCIAL SECTION FOOTNOTES

---

NONE



**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,039,070	1
<b>Total Sales of Water</b>	<b>1,039,070</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,531	2
Miscellaneous Service Revenues (471)	1,102	3
Rents from Water Property (472)	218	4
Interdepartmental Rents (473)	3,600	5
Other Water Revenues (474)	20,834	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>28,285</b>	
<b>Total Operating Revenues</b>	<b>1,067,355</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	136,029	9
Water Treatment Expenses (640-652)	40,870	10
Transmission and Distribution Expenses (660-678)	79,436	11
Customer Accounts Expenses (901-905)	41,929	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	203,507	14
<b>Total Operation and Maintenance Expenses</b>	<b>501,771</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	138,738	15
Amortization Expense (404-407)		16
Taxes (408)	179,980	17
<b>Total Other Operating Expenses</b>	<b>318,718</b>	
<b>Total Operating Expenses</b>	<b>820,489</b>	
<b>NET OPERATING INCOME</b>	<b>246,866</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,978	131,038	412,406	4
Commercial	350	69,060	164,816	5
Industrial	7	7,867	15,255	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,335</b>	<b>207,965</b>	<b>592,477</b>	
Private Fire Protection Service (462)	44		24,880	7
Public Fire Protection Service (463)			311,253	8
Other Sales to Public Authorities (464)	77	50,815	110,320	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	43	140	12
<b>Total Sales of Water</b>	<b>3,457</b>	<b>258,823</b>	<b>1,039,070</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	--	--	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	311,253	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>311,253</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,531	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,531</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Miscellaneous Service Revenues	1,102	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>1,102</b>	
<b>Rents from Water Property (472):</b>		
Miscellaneous Rents	218	8
<b>Total Rents from Water Property (472)</b>	<b>218</b>	
<b>Interdepartmental Rents (473):</b>		
Rent for Sewer Department use of water plant	3,600	9
<b>Total Interdepartmental Rents (473)</b>	<b>3,600</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	10,464	10
<b>Other (specify):</b>		
Service charge fees for water used from hydrants, etc.	10,257	11
Non-sufficient fund check service charge	113	12
<b>Total Other Water Revenues (474)</b>	<b>20,834</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		13
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	6,066	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	50,080	17
Pumping Labor and Expenses (624)	49,731	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	15,531	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	5,587	22
Maintenance of Structures and Improvements (631)	8,198	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	836	25
<b>Total Pumping Expenses</b>	<b>136,029</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	5,587	26
Chemicals (641)	11,821	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	17,392	28
Miscellaneous Expenses (643)	271	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	5,587	31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	212	33
<b>Total Water Treatment Expenses</b>	<b>40,870</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	5,587	34
Storage Facilities Expenses (661)	27	35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)	12,654	37
Customer Installations Expenses (664)	124	38
Miscellaneous Expenses (665)	4,671	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	6,643	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	6,115	43
Maintenance of Transmission and Distribution Mains (673)	29,852	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	6,500	46
Maintenance of Meters (676)	6,070	47
Maintenance of Hydrants (677)	1,193	48
Maintenance of Miscellaneous Plant (678)		49
<b>Total Transmission and Distribution Expenses</b>	<b>79,436</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	5,588	50
Meter Reading Labor (902)	9,158	51
Customer Records and Collection Expenses (903)	27,183	52
Uncollectible Accounts (904)		53

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>41,929</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	60,609	56
Office Supplies and Expenses (921)	4,242	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	23,142	59
Property Insurance (924)	6,945	60
Injuries and Damages (925)	7,156	61
Employee Pensions and Benefits (926)	92,536	62
Regulatory Commission Expenses (928)	176	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	1,655	65
Rents (931)	1,080	66
Maintenance of General Plant (932)	5,966	67
<b>Total Administrative and General Expenses</b>	<b>203,507</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>501,771</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		144,545	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,453	<b>2</b>
<b>Net property tax equivalent</b>		<b>139,092</b>	
Social Security		20,272	<b>3</b>
PSC Remainder Assessment		1,310	<b>4</b>
Other (specify): Audit Adjustment -Tax Equiv. Prior Years		19,306	<b>5</b>
<b>Total tax expense</b>		<b>179,980</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.218753				3
County tax rate	mills		5.043192				4
Local tax rate	mills		9.123488				5
School tax rate	mills		13.135863				6
Voc. school tax rate	mills		1.854967				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>29.376263</b>				10
Less: state credit	mills		2.263017				11
<b>Net tax rate</b>	mills		<b>27.113246</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.123488</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.990830</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>24.114318</b>				17
<b>Total Tax Rate</b>	mills		<b>29.376263</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.820878</b>				19
<b>Total tax net of state credit</b>	mills		<b>27.113246</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>22.256658</b>				21
Utility Plant, Jan. 1	\$	<b>6,919,365</b>	6,919,365				22
Materials & Supplies	\$	<b>22,131</b>	22,131				23
<b>Subtotal</b>	\$	<b>6,941,496</b>	<b>6,941,496</b>				24
Less: Plant Outside Limits	\$	<b>0</b>					25
<b>Taxable Assets</b>	\$	<b>6,941,496</b>	<b>6,941,496</b>				26
Assessment Ratio	dec.		0.915010				27
<b>Assessed Value</b>	\$	<b>6,351,538</b>	<b>6,351,538</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>22.256658</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>141,364</b>	<b>141,364</b>				30
Tax Equivalent per 1994 PSC Report	\$	144,545					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>144,545</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	583		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)	8,395		3
<b>Total Intangible Plant</b>	<b>8,978</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	875		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	83,096		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	21,595		10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>105,566</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	266,197		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	411,034		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	13,005		20
<b>Total Pumping Plant</b>	<b>690,236</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	2,085		21
Structures and Improvements (331)	95,326		22
Water Treatment Equipment (332)	6,303		23
<b>Total Water Treatment Plant</b>	<b>103,714</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	5,651		24
Structures and Improvements (341)			25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			583	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			8,395	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>8,978</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			875	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			83,096	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			21,595	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>105,566</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			266,197	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			411,034	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			13,005	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>690,236</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			2,085	21
Structures and Improvements (331)			95,326	22
Water Treatment Equipment (332)			6,303	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>103,714</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			5,651	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	809,703		26
Transmission and Distribution Mains (343)	3,733,703	19,614	27
Fire Mains (344)			28
Services (345)	491,838	12,575	29
Meters (346)	345,442	62,497	30
Hydrants (348)	286,115	6,293	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>5,672,452</b>	<b>100,979</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	150		33
Structures and Improvements (390)	13,096		34
Office Furniture and Equipment (391)	5,638	340	35
Computer Equipment (391.1)	15,783	2,156	36
Transportation Equipment (392)	64,718		37
Stores Equipment (393)	32		38
Tools, Shop and Garage Equipment (394)	7,134		39
Laboratory Equipment (395)	2,395		40
Power Operated Equipment (396)	46,450		41
Communication Equipment (397)	161,305		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	21,718		44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>338,419</b>	<b>2,496</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,919,365</b>	<b>103,475</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>6,919,365</b>	<b>103,475</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			<b>809,703</b>	<b>26</b>
Transmission and Distribution Mains (343)	1,336		<b>3,751,981</b>	<b>27</b>
Fire Mains (344)			<b>0</b>	<b>28</b>
Services (345)	38		<b>504,375</b>	<b>29</b>
Meters (346)	7,176		<b>400,763</b>	<b>30</b>
Hydrants (348)	616		<b>291,792</b>	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>0</b>	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>9,166</b>	<b>0</b>	<b>5,764,265</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			<b>150</b>	<b>33</b>
Structures and Improvements (390)			<b>13,096</b>	<b>34</b>
Office Furniture and Equipment (391)	1,454		<b>4,524</b>	<b>35</b>
Computer Equipment (391.1)			<b>17,939</b>	<b>36</b>
Transportation Equipment (392)			<b>64,718</b>	<b>37</b>
Stores Equipment (393)			<b>32</b>	<b>38</b>
Tools, Shop and Garage Equipment (394)			<b>7,134</b>	<b>39</b>
Laboratory Equipment (395)			<b>2,395</b>	<b>40</b>
Power Operated Equipment (396)			<b>46,450</b>	<b>41</b>
Communication Equipment (397)		(156,477)	<b>4,828</b>	<b>42</b>
SCADA Equipment (397.1)		156,477	<b>156,477</b>	<b>43</b>
Miscellaneous Equipment (398)			<b>21,718</b>	<b>44</b>
Other Tangible Property (399)			<b>0</b>	<b>45</b>
<b>Total General Plant</b>	<b>1,454</b>	<b>0</b>	<b>339,461</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,620</b>	<b>0</b>	<b>7,012,220</b>	
Common Utility Plant Allocated to Water Department			<b>0</b>	<b>46</b>
<b>Total utility plant in service</b>	<b>10,620</b>	<b>0</b>	<b>7,012,220</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				<b>1</b>
Collecting and Impounding Reservoirs (312)				<b>2</b>
Lake, River and Other Intakes (313)				<b>3</b>
Wells and Springs (314)	57,097	2.75%	5,285	<b>4</b>
Infiltration Galleries and Tunnels (315)				<b>5</b>
Supply Mains (316)	2,398	0.80%	172	<b>6</b>
Other Water Source Plant (317)				<b>7</b>
<b>Total Source of Supply Plant</b>	<b>59,495</b>		<b>5,457</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	94,213	3.13%	8,332	<b>8</b>
Boiler Plant Equipment (322)				<b>9</b>
Other Power Production Equipment (323)				<b>10</b>
Steam Pumping Equipment (324)				<b>11</b>
Electric Pumping Equipment (325)	177,273	5.00%	20,552	<b>12</b>
Diesel Pumping Equipment (326)				<b>13</b>
Hydraulic Pumping Equipment (327)				<b>14</b>
Other Pumping Equipment (328)	12,372	4.00%	520	<b>15</b>
<b>Total Pumping Plant</b>	<b>283,858</b>		<b>29,404</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	74,941	3.57%	3,403	<b>16</b>
Water Treatment Equipment (332)	2,826	6.67%	420	<b>17</b>
<b>Total Water Treatment Plant</b>	<b>77,767</b>		<b>3,823</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				<b>18</b>
Distribution Reservoirs and Standpipes (342)	170,494	2.00%	16,194	<b>19</b>
Transmission and Distribution Mains (343)	360,672	0.80%	29,943	<b>20</b>
Fire Mains (344)				<b>21</b>
Services (345)	101,266	2.00%	9,962	<b>22</b>
Meters (346)	88,028	5.00%	18,655	<b>23</b>
Hydrants (348)	48,585	1.67%	4,826	<b>24</b>
Other Transmission and Distribution Plant (349)				<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>769,045</b>		<b>79,580</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					62,382	4
315					0	5
316					2,570	6
317					0	7
	0	0	0	0	64,952	
321					102,545	8
322					0	9
323					0	10
324					0	11
325					197,825	12
326					0	13
327					0	14
328					12,892	15
	0	0	0	0	313,262	
331					78,344	16
332					3,246	17
	0	0	0	0	81,590	
341					0	18
342					186,688	19
343	1,336				389,279	20
344					0	21
345	38				111,190	22
346	7,176				99,507	23
348	616				52,795	24
349					0	25
	9,166	0	0	0	839,459	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	5,502	3.33%	436	<b>26</b>
Office Furniture and Equipment (391)	3,873	10.00%	508	<b>27</b>
Computer Equipment (391.1)	(1,188)	14.29%	2,410	<b>28</b>
Transportation Equipment (392)	33,979	10.00%	6,472	<b>29</b>
Stores Equipment (393)	32	4.00%		<b>30</b>
Tools, Shop and Garage Equipment (394)	7,062	6.25%	73	<b>31</b>
Laboratory Equipment (395)	1,070	6.25%	150	<b>32</b>
Power Operated Equipment (396)	42,808	10.00%	3,642	<b>33</b>
Communication Equipment (397)	12,378	9.09%	438	<b>34</b>
SCADA Equipment (397.1)		9.09%	14,224	<b>35</b>
Miscellaneous Equipment (398)	8,542	6.67%	1,449	<b>36</b>
Other Tangible Property (399)				<b>37</b>
<b>Total General Plant</b>	<b>114,058</b>		<b>29,802</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,304,223</b>		<b>148,066</b>	
Common Utility Plant Allocated to Water Department				<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b>1,304,223</b>		<b>148,066</b>	



# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					5,938	26
391	1,454				2,927	27
391.1					1,222	28
392					40,451	29
393					32	30
394					7,135	31
395					1,220	32
396					46,450	33
397				(7,988)	4,828	34
397.1				7,988	22,212	35
398					9,991	36
399					0	37
	1,454	0	0	0	142,406	
	10,620	0	0	0	1,441,669	
					0	38
	10,620	0	0	0	1,441,669	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			25,560	25,560	1
February			24,733	24,733	2
March			26,347	26,347	3
April			26,853	26,853	4
May			27,574	27,574	5
June			26,478	26,478	6
July			26,486	26,486	7
August			24,419	24,419	8
September			26,380	26,380	9
October			26,548	26,548	10
November			24,060	24,060	11
December			23,952	23,952	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>309,390</b>	<b>309,390</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				25,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				284,390	16
Less: Water sold				258,823	17
Losses and unaccounted for				25,567	18
Percent unaccounted for to the nearest whole percent (%)				9%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,186,000	21
Date of maximum: 5/18/1997					22
Cause of maximum:					23
Flushing Program					
Minimum gallons pumped by all methods in any one day during reporting year				567,000	24
Date of minimum: 12/25/1997					25
Total KWH used for pumping for the year				1,015,790	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL - 1909 - VALLEY ROAD	No. 2	1,000	9	800	Yes	<b>1</b>
WELL - 1932 - VALLEY ROAD	No. 3	927	12	1,520	Yes	<b>2</b>
WELL - 1968 - CAMP STREET	No. 4	966	12	1,200	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL # 4-B	WELL #2	WELL #3	<b>1</b>
Location	CAMP STREET	VALLEY ROAD	VALLEY ROAD	<b>2</b>
Purpose	P	S	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	FAIRBANKS	WORTHINGTON	WORTHINGTON	<b>5</b>
Year Installed	1968	1930	1936	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	950	575	900	<b>8</b>
Pump Motor or Standby Engine Mfr	WAUKESHA	G.E.	G.E.	<b>10</b>
Year Installed	1968	1930	1936	<b>11</b>
Type	NATURAL GAS	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	300	100	100	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL #4 - A			<b>14</b>
Location	CAMP STREET			<b>15</b>
Purpose	P			<b>16</b>
Destination	D			<b>17</b>
Pump Manufacturer	FAIRBANKS			<b>18</b>
Year Installed	1968			<b>19</b>
Type	CENTRIFUGAL			<b>20</b>
Actual Capacity (gpm)	950			<b>21</b>
Pump Motor or Standby Engine Mfr	G.E.			<b>23</b>
Year Installed	1968			<b>24</b>
Type	ELECTRIC			<b>25</b>
Horsepower	200			<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	FURNACE STREET	INDUSTRY PARK	VALLEY ROAD	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	<b>4</b>
Year constructed	1950	1993	1988	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	208	183	50	<b>9</b>
				<b>10</b>
Total capacity in gallons	500,000	400,000	500,000	<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000	2.0000	2.0000	<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>24</b>
				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	40,159				40,159
P	D	4.000	24				24
M	D	6.000	68,610		675		67,935
P	D	6.000	9,773				9,773
M	D	8.000	37,954				37,954
P	D	8.000	15,448	700			16,148
M	D	10.000	22,568				22,568
M	S	10.000	690				690
M	T	10.000	4,380				4,380
P	D	10.000	3,590				3,590
M	D	12.000	25,151				25,151
P	D	12.000	16,802				16,802
P	T	12.000	2,280				2,280
P	S	16.000	36				36
<b>Total Within Municipality</b>			<b>247,465</b>	<b>700</b>	<b>675</b>	<b>0</b>	<b>247,490</b>
<b>Total Utility</b>			<b>247,465</b>	<b>700</b>	<b>675</b>	<b>0</b>	<b>247,490</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	959				959		1
M	0.750	1,598	13	7		1,604		2
M	1.000	141	17			158		3
M	1.250	20				20		4
M	1.500	7				7		5
M	2.000	13	1			14		6
M	4.000	19				19		7
M	6.000	1	1			2		8
M	8.000	18				18		9
<b>Total Utility</b>		<b>2,776</b>	<b>32</b>	<b>7</b>	<b>0</b>	<b>2,801</b>	<b>0</b>	



**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,569	100	219		3,450	1,004	1
0.750	27				27	2	2
1.000	67	1			68		3
1.250	2				2		4
1.500	32	2	2		32	1	5
2.000	48	5			53	4	6
3.000	34	1	2		33		7
4.000	5				5		8
<b>Total:</b>	<b>3,784</b>	<b>109</b>	<b>223</b>	<b>0</b>	<b>3,670</b>	<b>1,011</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,958	233	1	13		245	3,450	1
0.750	11	16					27	2
1.000	12	37		12		7	68	3
1.250				1		1	2	4
1.500		26	2	4			32	5
2.000		34	3	12		4	53	6
3.000		7	1	25			33	7
4.000				5			5	8
<b>Total:</b>	<b>2,981</b>	<b>353</b>	<b>7</b>	<b>72</b>	<b>0</b>	<b>257</b>	<b>3,670</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	395	3	2		396	2
<b>Total Fire Hydrants</b>	<b>395</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>396</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	396
Number of distribution system valves end of year:	860
Number of distribution valves operated during year:	231

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Operating Revenues - Sales of Water (Page W-02)

Total Metered Sales to General Customers includes customers with meters for water only.

---

### Water Operation & Maintenance Expenses (Page W-05)

923 - This account includes funds used for a Water Quality Consultant - \$19,730.

---

### Water Utility Plant in Service (Page W-08)

397 - Line 42, column f to take SCADA Equipment out of Communication Account

397.1 - Line 43, column to set SCADA Equipment up in appropriate account.

---

### Accumulated Provision for Depreciation - Water (Page W-10)

397 - Line 34, column i - this is to deduct depreciation from Communication account

397.1 - Line 35, column i - this to to add depreciation to new SCADA account

---

### Water Mains (Page W-17)

Addition of 8" PVC was part of the 1997 Construction Projects and was financed by the Utility.

---

### Water Services (Page W-18)

1 - 3/4" service was financed by application of schedule Cz-1; 12 - 3/4' services were part of the 1997 Construction and were installed at Utility cost (5 were new service and 7 had old services retired).

14 - 1" services were financed by application of schedule Cz-1; 3 - 1" services were part of the 1997 Construction and were assessed against the property at actual cost.

1 - 2" service was financed by application of schedule Cz-1.

1 - 6" service was financed by application of schedule Cz-1.

---

### Hydrants and Distribution System Valves (Page W-20)

Due to lack of available time and staff, we were not able to operate any more valves than noted on Schedule W-19.

---

**SEWER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	937,220	1
<b>Total Sewage Operating Revenues</b>	<b>937,220</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	3,364	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	40	5
Miscellaneous Operating Revenues (635)	10,203	6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>13,607</b>	
<b>Total Operating Revenues</b>	<b>950,827</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	218,542	8
Maintenance Expenses (831-834)	70,976	9
Customer Accounting & Collection Expenses (840-843)	33,510	10
Administrative and General Expenses (850-857)	282,873	11
<b>Total Operation and Maintenance Expenses</b>	<b>605,901</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	320,600	12
Amortization Expense (404)		13
Taxes (408)	27,007	14
<b>Total Other Operating Expenses</b>	<b>347,607</b>	
<b>Total Operating Expenses</b>	<b>953,508</b>	
<b>NET OPERATING INCOME</b>	<b>(2,681)</b>	

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues	2,583	128,335	560,362	5
Commercial Revenues	317	66,063	212,494	6
Industrial Revenues	6	6,732	35,358	7
Revenues from Public Authorities	68	42,458	128,630	8
<b>Total Measured Service to General Customers (622)</b>	<b>2,974</b>	<b>243,588</b>	<b>936,844</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)	1	107	376	12
<b>Total Sewage Operating Revenues</b>	<b>2,975</b>	<b>243,695</b>	<b>937,220</b>	

**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
DAIRY (SWISS VALLEY FARMS)	5,103	1,050	580	1

**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Late charges for sewer bills	3,364	1
<b>Total Customers Forfeited Discounts (631)</b>	<b>3,364</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		2
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		3
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
Rental for sewer equipment	40	4
<b>Total Rent from Sewerage Property (634)</b>	<b>40</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
Miscellaneous sewer service charges	10,090	5
Non-sufficient fund check service charge	113	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>10,203</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	161,847	1
Power and Fuel for Pumping (821)	28,292	2
Power and Fuel for Aeration Equipment (822)	11,522	3
Chlorine (823)	500	4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)	2,294	6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	4,184	8
Transportation Expenses (828)	9,903	9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>218,542</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	21,904	11
Maintenance of Collection System Pumping Equipment (832)	5,509	12
Maintenance of Treatment and Disposal Plant Equipment (833)	19,660	13
Maintenance of General Plant Structures and Equipment (834)	23,903	14
<b>Total Maintenance Expenses</b>	<b>70,976</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	24,557	15
Flat Rate Inspections (841)		16
Meter Reading (842)	8,953	17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>33,510</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	60,460	19
Office Supplies and Expenses (851)	3,925	20
Outside Services Employed (852)	51,412	21
Insurance Expense (853)	22,131	22
Employees Pensions and Benefits (854)	112,228	23



**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)	2,643	<b>24</b>
Miscellaneous General Expenses (856)	25,394	<b>25</b>
Rents (857)	4,680	<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>282,873</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>605,901</b>	

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Social Security		20,244	<b>1</b>
Local and School Tax Equivalent on Meters Charged by Water Department		5,453	<b>2</b>
PSC Remainder Assessment		1,310	<b>3</b>
Other (specify): NONE			<b>4</b>
<b>Total tax expense</b>		<b>27,007</b>	

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	7,499	50	4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)	112,777	15,994	6
Collecting Mains and Accessories (313)	2,618,263	258,649	7
Interceptor Mains and Accessories (314)	251,983		8
Force Mains (315)	62,792		9
Other Collecting System Equipment (316)			10
<b>Total Collection System</b>	<b>3,053,314</b>	<b>274,693</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			11
Structures and Improvements (321)	6,985		12
Receiving Wells (322)	57,537		13
Electric Pumping Equipment (323)	56,560	8,947	14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
<b>Total Collection System Pumping Installations</b>	<b>121,082</b>	<b>8,947</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	11,671		17
Structures and Improvements (331)	1,871,851	3,894	18
Preliminary Treatment Equipment (332)	111,206		19
Primary Treatment Equipment (333)	482,514	2,296	20
Secondary Treatment Equipment (334)	1,728,268		21
Advanced Treatment Equipment (335)	1,241,495		22
Chlorination Equipment (336)	196,978		23
Sludge Treatment and Disposal Equipment (337)	924,704		24
Plant Site Piping (338)	784,904		25
Flow Metering and Monitoring Equipment (339)	30,794		26
Outfall Sewer Pipes (340)	15,865		27

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			7,549	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			128,771	6
Collecting Mains and Accessories (313)	8,749		2,868,163	7
Interceptor Mains and Accessories (314)			251,983	8
Force Mains (315)			62,792	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>8,749</b>	<b>0</b>	<b>3,319,258</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			6,985	12
Receiving Wells (322)			57,537	13
Electric Pumping Equipment (323)			65,507	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>130,029</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			11,671	17
Structures and Improvements (331)	2,600		1,873,145	18
Preliminary Treatment Equipment (332)			111,206	19
Primary Treatment Equipment (333)	2,582		482,228	20
Secondary Treatment Equipment (334)			1,728,268	21
Advanced Treatment Equipment (335)			1,241,495	22
Chlorination Equipment (336)			196,978	23
Sludge Treatment and Disposal Equipment (337)			924,704	24
Plant Site Piping (338)			784,904	25
Flow Metering and Monitoring Equipment (339)			30,794	26
Outfall Sewer Pipes (340)			15,865	27

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	22,024		28
<b>Total Treatment and Disposal Plant</b>	<b>7,422,274</b>	<b>6,190</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			29
Structures and Improvements (371)	13,096		30
Office Furniture and Equipment (372)	38,467		31
Computer Equipment (372.1)	18,652	2,155	32
Transportation Equipment (373)	53,286		33
Other General Equipment (379)	179,159	8,865	34
Other Tangible Property (390)			35
<b>Total General Plant</b>	<b>302,660</b>	<b>11,020</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,899,330</b>	<b>300,850</b>	
Common Utility Plant Allocated to Sewer Department			36
<b>Total utility plant in service</b>	<b>10,899,330</b>	<b>300,850</b>	
<b>OTHER UTILITY PLANT</b>			
Utility Plant Purchased or Sold (391)			37
Utility Plant in Process of Reclassification (392)			38
Utility Plant Leased to Others (393)			39
Property Held for Future Use (394)			40
Construction Work in Progress (395)	21,299	315,415	41
Utility Plant Acquisition Adjustments (396)			42
Other Utility Plant Adjustments (397)			43
<b>Total Other Utility Plant</b>	<b>21,299</b>	<b>315,415</b>	
Common Other Utility Plant Allocated to Sewer Department			44
<b>Total utility plant</b>	<b>10,920,629</b>	<b>616,265</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Other Treatment and Disposal Plant Equipment (341)			<b>22,024</b>	<b>28</b>
<b>Total Treatment and Disposal Plant</b>	<b>5,182</b>	<b>0</b>	<b>7,423,282</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			<b>0</b>	<b>29</b>
Structures and Improvements (371)			<b>13,096</b>	<b>30</b>
Office Furniture and Equipment (372)			<b>38,467</b>	<b>31</b>
Computer Equipment (372.1)			<b>20,807</b>	<b>32</b>
Transportation Equipment (373)			<b>53,286</b>	<b>33</b>
Other General Equipment (379)	5,190		<b>182,834</b>	<b>34</b>
Other Tangible Property (390)			<b>0</b>	<b>35</b>
<b>Total General Plant</b>	<b>5,190</b>	<b>0</b>	<b>308,490</b>	
<b>Total utility plant in service directly assignable</b>	<b>19,121</b>	<b>0</b>	<b>11,181,059</b>	
Common Utility Plant Allocated to Sewer Department			<b>0</b>	<b>36</b>
<b>Total utility plant in service</b>	<b>19,121</b>	<b>0</b>	<b>11,181,059</b>	
<b>OTHER UTILITY PLANT</b>				
Utility Plant Purchased or Sold (391)			<b>0</b>	<b>37</b>
Utility Plant in Process of Reclassification (392)			<b>0</b>	<b>38</b>
Utility Plant Leased to Others (393)			<b>0</b>	<b>39</b>
Property Held for Future Use (394)			<b>0</b>	<b>40</b>
Construction Work in Progress (395)	269,486		<b>67,228</b>	<b>41</b>
Utility Plant Acquisition Adjustments (396)			<b>0</b>	<b>42</b>
Other Utility Plant Adjustments (397)			<b>0</b>	<b>43</b>
<b>Total Other Utility Plant</b>	<b>269,486</b>	<b>0</b>	<b>67,228</b>	
Common Other Utility Plant Allocated to Sewer Department			<b>0</b>	<b>44</b>
<b>Total utility plant</b>	<b>288,607</b>	<b>0</b>	<b>11,248,287</b>	

**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	2,556	19			2,575	0	1
Sewer	6.000	119	1			120	0	2
<b>Total Utility</b>		<b>2,675</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>2,695</b>	<b>0</b>	

**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Diameter in Inches (a)	Number of Feet				End of Year (f)	
	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)		
4.000	710				<b>710</b>	<b>1</b>
6.000	79,844	269	1,434		<b>78,679</b>	<b>2</b>
8.000	125,390	1,203	172		<b>126,421</b>	<b>3</b>
10.000	11,465	329	2,634		<b>9,160</b>	<b>4</b>
12.000	6,539				<b>6,539</b>	<b>5</b>
15.000	6,689	2,626			<b>9,315</b>	<b>6</b>
18.000	220				<b>220</b>	<b>7</b>
<b>Total Utility</b>	<b>230,857</b>	<b>4,427</b>	<b>4,240</b>	<b>0</b>	<b>231,044</b>	



---

## SEWER OPERATING SECTION FOOTNOTES

---

### Sewer Operation & Maintenance Expenses (Page S-05)

831 - In 1996, we had unusually high expenses to this account due to extensive jetting and repairs to the sewer system.

853 - This account includes funds used for a Phosphorous Removal Consultant for our Wastewater Treatment Plant.

---

### Sewer Utility Plant in Service (Page S-07)

312 - Line 6, column c - addition of sewer laterals for 1997.

313 - Line 7, column c - addition of sewer mains for 1997.

395 - Line 41, column c - Construction work in progress at 12-31-97.

395 - Line 41, column c - Construction work in progress recorded to appropriate accounts at 12-31-97.

---

### Sewer Services (Page S-09)

14 - 4" services were financed by application of schedule Cz-1; 2 - 4" services were part of the 1997 Construction and were installed at Utility cost; 3 - 4" services were part of the 1997 Construction and were assessed against the property at actual cost.

1 - 6" service was financed by application of schedule Cz-1.

---

### Sewer Mains (Page S-10)

The main additions listed on Schedule S-8 were part of the 1997 Construction Projects and were financed by the Utility.

---